



Tour Programme of AMG-I for the 1st Qtr. of 2025-26
चौथी तिमाही 2025-26 के लिए एएमजी-I का 1st कार्यक्रम

| Audit party | Name of the party personnel | Name of the auditee units | Office Address | Risk Category | Audited upto | Duration of audit (days) |
|-------------|--|---|----------------|---------------|--------------|---|
| AP-I | 1. S. Kedernath Singh, Sr. AO | District Electoral Officer, Imphal West | Imphal | L | 03.2022 | 7 (04.06 to 12.06.2025) 07 - Sat, 08 - Sun. |
| | 2. S. Raju Singh, AAO 3. Kh. Rojee Singh, AAO | District Electoral Officer, Imphal East | Imphal | L | 03.2022 | 7 (13.06 to 23.06.2025) 14 & 21 - Sat, 15 & 22 - Sun. |
| AP-II | 1. Kh. Tomba Meetei, Sr. AO | Secretary, Labour & Employment | Imphal | - | - | 2 (04.06 to 05.06.2025) |
| | 2. Binata Thangjam, AAO | Deputy, Labour Commissioner | Imphal | H | 03/2021 | 8 (06.06 to 17.06.2025) 7 & 14 - Sat, 8 & 15 - Sun. |
| | 3. M. Maheshwar Singh, AAO | Additional Director, Employment | Imphal | H | 03.2022 | 8 (18.06 to 30.06.2025) 21 & 28 - Sat, 22 & 29 - Sun, 27 - Kang (Rathayatra) |
| AP-III | 1. N. Rakesh Singh, Sr. AO | Laphupat Komlakhong GP | Imphal | L | 03.2018 | 6 (04.06 to 11.06.2025) 07 & 08 - Sat, Sun. |
| | 2. Ibsen Potsangbam, AAO | Mayang Langjing GP | Imphal | L | 03.2012 | 6 (12.06 to 19.06.2025) 14 & 15 - Sat, Sun. |
| | 3. K. Baninath, AAO | Oinam Thingel GP | Imphal | L | 03.2018 | 6 (20.06 to 30.06.2025) 21 & 28 - Sat, 22 & 29 - Sun, 27 - Kang (Rathayatra) |

(Authority: - PAG's approval dated 29/05/2025 at Note no. 204 of file no. PAG (Au)/AMG-I/13/Tour Prog./2025-26)

(प्राधिकरण: - फ़ाइल संख्या पीएजी (एयू)/एमजी-I/13/टूर प्रोग/2025-26 के नोट संख्या 204 पर पीएजी का अनुमोदन दिनांक . 29/05/2025)

Risk assessment should be conducted before the commencement of audit as per the instructions given in Section 3.11 of Compliance Auditing Guidelines.

1. Apex Auditable Unit may only be visited for the purpose of data/information collection exercise as well as Desk Review
2. The Department Profile should be updated by all parties during the course of audit.
3. Verification/confirmation of the existing offices/DDOs under the Department is to be done during Apex/Directorate level audit.
4. As per ADAI (NER) instructions, the Audit Parties are to comply with the following instructions:

- a. *Fraud and corruption paragraphs should be highlighted.*
 - b. *Joint inspection should be planned especially with respect to expenditure on GIA for creation of capital assets.*
 - c. *Public procurements should be examined and commented upon.*
 - d. *In the compliance audit, more focus should be on specific subject matter and commented upon.*
5. *Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.*
 6. *Audit findings should clearly bring out the applied criteria, the results of evaluation of the subject matter against the criteria highlighting the cause and effect relationship. The paras should be supported by relevant & sufficient KDs, and KDs should be duly marked. KDs in soft copies duly hyperlinked should also be submitted.*
 7. *The target of DPs for each Compliance Audit Party shall be communicated separately.*
 8. *Observation on deposits into MH-8449 should be incorporated, if any, with necessary analysis.*
 9. *Observation on fraud/misappropriation, if any, should be incorporated with necessary analysis. Also, cases of outstanding AC bills maybe analysed wherever appropriate.*
 10. *Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.*
 11. *While conducting audit, each audit team may check at least 25 per cent of the Service Books, cash book, leave account, etc. and other such documents to be verified for establishment portion of the auditee as contained in Chapter 3 of MSO Audit.*
 12. *On submission of IRs, the Title Sheet enclosed is to be as per prescribed format of Hqtr's enclosed in PPG's circular No. 226-09-PPG/2017 dated 23 August 2017. The format may be obtained from the Section if required.*
 13. *Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.*
 14. *The Audit Party may obtain inputs of VLC data from the concerned section.*

Sd/-

Sr. Audit Officer (AMG-I)

Dated: 03/05/2025

Memo No. PAG (Au)/AMG-I/13/Tour Prog./2025-26/57-57

Copy for information to:

1. PS to PAG (Audit), Imphal
2. PA to Sr. DAG (Audit)
3. Sr. AO (Bills)
4. Sr. AO (Admn)
- ✓ 5. AAO/EDP
6. Party concerned.
7. File concerned.

Sr. Audit Officer (AMG-I)

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